

Office of Tax and Revenue

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Tax Relief and Tax Credits

Property Tax Deferral

If your total household Adjusted Gross Income (AGI) is \$50,000 or less, you may qualify for the low-income or low-income senior citizen property tax deferral. This program allows you to defer payment of increases in your property tax, or (if you are a senior citizen with household AGI of \$50,000 or less) to defer your entire annual tax bill.

If you have lived in a Class 1 property for a year or more, and your tax is more than 10% higher than the previous year's tax, you may defer payment on the amount over the 10%.



To be eligible for the property tax deferral program, you must file an application and meet the following conditions:

- You must have owned your home for at least 1 year before the application date;
- You must have occupied the home for the 12-month period immediately before the application date;
- You must currently occupy the property;
- The current year's tax must be more than 10% higher than the previous year's tax;
- The total of all taxes deferred, plus annual interest of 8% accrued on the deferrals, must not exceed 25% of the property's assessment for the real property tax year in which the deferrals are provided.

You must file an application by March 31 to defer the first-half tax or by September 15 to defer the second-half tax.

For further information about this program, see the [Tax Deferral for Low-Income and Low-Income Senior Property Owners Application](#) on the [Real Property Tax Forms](#) page, or call the [Customer Service Center](#) at (202) 727-4TAX (727-4829).

